

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Westview School Corporation (4525)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,506,293	\$4,314,330	\$4,470,426	27%	4%
	11200 Middle/Junior High	\$572,239	\$974,090	\$1,006,724	76%	3%
	11300 High School	\$807,984	\$896,743	\$944,931	17%	5%
	11410 Agriculture A	\$29,407	\$44,789	\$43,618	48%	-3%
	11450 Consumer and Homemaking	\$34,156	\$35,212	\$39,729	16%	13%
	11480 Industrial Education A	\$50,222	\$0	\$0	-100%	n/a
	11910 Competency Testing	\$0	\$25,526	\$22,431	n/a	-12%
	12100 Gifted and Talented	\$16,423	\$9,750	\$12,450	-24%	28%
	12210 Mild Mental Handicap	\$252,159	\$627,525	\$715,257	184%	14%
	12220 Moderate Mental Handicap	\$8,720	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$0	\$0	\$317	n/a	n/a
	12520 Compensatory	\$0	\$15,678	-\$2,877	n/a	-118%
	12710 Equal Opportunity At Risk	\$158,341	\$276,153	\$437,934	177%	59%
	12900 Other Special Programs	\$1,000	\$0	\$0	-100%	n/a
	13200 Advanced Adult Education	\$250	\$0	\$0	-100%	n/a
	14100 Elementary	\$11,087	\$0	\$0	-100%	n/a
	14300 High School	\$0	\$4,774	\$7,502	n/a	57%
	16100 Remediation Testing	\$65,881	\$50,665	\$49,253	-25%	-3%
	21520 Speech Pathology Services	\$35,906	\$85,251	\$92,012	156%	8%
	22220 School Library	\$182,193	\$201,181	\$223,458	23%	11%
	22230 Audiovisual	\$9,941	\$13,740	\$3,586	-64%	-74%
	22250 Computer Assisted Instruction Services	\$10,435	\$17,471	\$18,256	75%	4%
	22290 Other Education Media Services	\$0	\$675	\$0	n/a	-100%
	24100 Office of the Principal Services	\$450,270	\$775,822	\$796,010	77%	3%
	25820 Textbooks and Repairs	\$167,199	\$142,848	\$128,763	-23%	-10%
	26497 Teachers Retirement Fund	\$223,396	\$456,319	\$448,192	101%	-2%
	41100 Transfer Tuition	\$12,355	\$0	\$28,036	127%	n/a
	41300 Area Vocational Schools	\$68,333	\$117,287	\$59,490	-13%	-49%
	41400 Joint Services and Supply	\$203,491	\$77,911	\$16,021	-92%	-79%
	41600 Joint Services and Supply - Other	\$0	\$0	\$12,926	n/a	n/a
Student Academic Achievement Total		\$6,877,682	\$9,163,743	\$9,574,445	39%	4%
Student Instructional Support						
	21130 Social Work Services	\$39,633	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$110,777	\$205,643	\$174,335	57%	-15%
	21290 Other Guidance Services	\$0	\$0	\$856	n/a	n/a
	21320 Medical Services	\$7,890	\$2,818	\$5,342	-32%	90%
	21340 Nurse Services	\$29,601	\$45,949	\$46,854	58%	2%
	21390 Other Health Services	\$0	\$450	\$651	n/a	45%

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	21420 Psychological Testing	\$9,210	\$54,593	\$60,280	> 500%	10%
	21610 Service Area Direction	\$26,749	\$0	\$0	-100%	n/a
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$37,456	\$89,735	\$74,467	99%	-17%
	22130 Instructional Staff Training Services	\$6,787	\$1,073	\$0	-100%	-100%
	22190 Instructional Staff Training Services - Other	\$6,100	\$0	\$4,900	-20%	n/a
	23110 Service Area Direction	\$19,557	\$20,954	\$14,987	-23%	-28%
	23190 Other Governing Body Services	\$6,972	-\$6,275	\$0	-100%	n/a
	23210 Office of the Superintendent	\$105,680	\$178,892	\$250,490	137%	40%
	23220 Community Relations	\$0	\$8,985	\$9,210	n/a	2%
	23290 Other Executive Administrative Services	\$15,081	\$0	\$0	-100%	n/a
	24900 Other Support Services - School Admin.	\$13,760	\$5,624	\$2,732	-80%	-51%
	26450 Health Services	\$0	\$0	\$962	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$281,440	\$283,187	n/a	1%
Student Instructional Support Total		\$435,253	\$889,882	\$929,255	113%	4%
Overhead and Operational						
	23150 Legal Services	\$0	\$0	\$8,185	n/a	n/a
	23230 Staff Relations and Negotiations	\$0	\$5,541	\$3,622	n/a	-35%
	25110 Office of the Business Manager	\$66,444	\$9,919	\$11,995	-82%	21%
	25230 Receiving and Disbursing Funds	\$20,608	\$31,802	\$34,637	68%	9%
	25240 Payroll Services	\$36,898	\$28,824	\$30,533	-17%	6%
	25250 Financial Accounting	\$0	\$74,468	\$76,331	n/a	3%
	25291 Refund of Revenue	\$0	\$8,290	\$436	n/a	-95%
	25360 Rent of Buildings & Equipment	\$64,905	\$91,517	\$68,835	6%	-25%
	25410 Service Area Direction	\$0	\$55,720	\$57,278	n/a	3%
	25420 Maintenance of Buildings	\$870,327	\$1,325,046	\$1,404,449	61%	6%
	25430 Maintenance of Grounds	\$22,469	\$35,448	\$43,164	92%	22%
	25440 Maintenance of Equipment	\$157,516	\$313,007	\$336,873	114%	8%
	25450 Vehicle Maintenance (other than buses)	\$2,373	\$1,401	\$2,002	-16%	43%
	25470 Insurance (other than buses)	\$33,747	\$142,105	\$73,679	118%	-48%
	25520 Vehicle Operation	\$396,944	\$527,056	\$562,226	42%	7%
	25540 Vehicle Servicing and Maintenance	\$199,211	\$375,299	\$356,075	79%	-5%
	25550 Purchase of School Buses	\$25,709	\$144,168	\$403,775	> 500%	180%
	25560 Insurance on Buses	\$18,284	\$6,080	\$17,124	-6%	182%
	25580 Contracted Transportation Services	\$102,024	\$60,406	\$85,499	-16%	42%
	25590 Other Pupil Transportation Services	\$840	\$3,476	\$1,783	112%	-49%
	25591 Bus Driver Training	\$0	\$2,303	\$943	n/a	-59%
	25610 Service Area Direction	\$31,065	\$53,678	\$55,076	77%	3%
	25620 Food Preparation and Dispensing	\$412,895	\$538,645	\$574,133	39%	7%

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	25690 Other Food Services	\$448	\$33,901	\$36,236	> 500%	7%
	26495 Official Bonds	\$660	\$225	\$1,315	99%	484%
	26499 Other	\$0	\$16,966	\$19,208	n/a	13%
	26900 Other Staff Services	\$0	\$550	\$550	n/a	0%
	31000 Direction of Community Services	\$31,981	\$94,324	\$8,949	-72%	-91%
	32000 Community Recreation	\$5,062	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$99,564	\$197,218	\$218,749	120%	11%
	39400 Latch Key Kids Program	\$3,268	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$2,102	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$0	\$34	\$21	n/a	-39%
	52200 Temporary Loans, INTEREST ON DEBT	\$40,032	\$65,490	\$175,000	337%	167%
Overhead and Operational Total		\$2,645,374	\$4,242,908	\$4,668,678	76%	10%
Nonoperational						
	25320 Land Acquisition and Development	\$45,434	\$544,428	\$81,486	79%	-85%
	25330 Professional Services	\$20,400	\$31,607	\$14,360	-30%	-55%
	25350 Building Acquisition/Construction/Improvement	\$82,940	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$410,064	\$670,696	n/a	64%
	25355 Sports Facilities	\$0	\$12,082	\$86,034	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$1,417	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$194,732	\$715,076	\$479,766	146%	-33%
	25390 Other Facilities Acquisition & Construction	\$18,971	\$1,295	\$701	-96%	-46%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$0	\$410,000	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$209,037	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$1,732,635	\$2,300,609	\$1,548,000	-11%	-33%
	53150 Buildings - Interest	\$0	\$0	\$188,000	n/a	n/a
Nonoperational Total		\$2,095,113	\$4,015,162	\$3,689,498	76%	-8%
prorated						
	26491 PERF	\$187,915	\$254,913	\$261,267	39%	2%
	26492 Social Security	\$553,734	\$758,354	\$790,958	43%	4%
	26493 Workmen's Compensation	\$29,235	\$42,531	\$33,478	15%	-21%
	26494 Group Insurance	\$1,355,618	\$4,749,224	\$3,354,612	147%	-29%
	26496 Unemployment Compensation	\$0	\$0	\$0	n/a	n/a
	26498 Severance/Early Retirement Pay	\$74,384	\$220,396	\$399,142	437%	81%
prorated Total		\$2,200,885	\$6,025,418	\$4,839,457	120%	-20%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
	1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
	Student Academic Achievement	\$8,554,270	\$13,648,303	\$13,259,877	55%	-3%	60.0%	56.1%	55.9%
	Student Instructional Support	\$522,916	\$1,304,997	\$1,258,841	141%	-4%	3.7%	5.4%	5.3%
	Overhead and Operational	\$3,082,007	\$5,368,650	\$5,493,115	78%	2%	21.6%	22.1%	23.2%
	Nonoperational	\$2,095,113	\$4,015,162	\$3,689,498	76%	-8%	14.7%	16.5%	15.6%
	Grand Total	\$14,254,306	\$24,337,112	\$23,701,331	66%	-3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	63.7%	61.4%	61.3%